

# STATE OF NEBRASKA



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## Summary of Major Changes 2005 Nebraska EDI Implementation Guide

Files transmitted for tax reporting periods beginning on and after January 1, 2005, must be formatted in accordance with this version. The following is a brief summary of the major changes reflected in the revised implementation guide:

### Ethanol & Biodiesel

The most extensive change involves ethanol and biodiesel. The point of taxation for ethanol and biodiesel will be the same as for other motor fuels. A new class of license has been created to reflect the production of both ethanol and biodiesel. For ethanol, this has resulted in the elimination of the Schedule E from the current Form 73 and the creation of a new reporting form, the Nebraska Ethanol and Biodiesel Producer's Return, Form 83 and accompanying schedules for reporting receipts and disbursements.

This return will be used exclusively by ethanol and biodiesel producers and is comprised of two sections. The first section applies only to ethanol production and calculates certain fees due on denaturant. Effective 1/1/2005, natural gasoline purchased for use as a denaturant is exempted from the motor fuel tax; however, it becomes subject to other fees. These fees are used to fund the Ethanol Production Incentive Cash Fund and the Agricultural Alcohol Fuel Tax Fund.

The remaining section of the Form 83 calculates any motor fuel and environmental fees (PRF) due on ethanol or biodiesel.

### Petroleum Release Remedial Action Fee (PRF)

Effective 1/1/2005, environmental fees become due whenever motor fuel tax is due. The PRF fees are now calculated on the consolidated Form 73. Because of this, you will be required to report individual loads of dyed diesel on your receipts and disbursements schedules. Motor fuel taxes will not be calculated on dyed diesel; however, the appropriate PRF fees will. The miscellaneous petroleum products and those packaged in containers of 110 gallons or less are no longer subject to the PRF fee.

### Retailer Claim to Recover Taxes on Exempt Sales of Motor Fuels

A new form has been created to be filed by retailers selling tax-paid gasoline and diesel products to either the U.S. Government or for exempt uses (reefer and power-take-off units) as supported by Forms 91EX. This form is entitled the Nebraska Retailers Claim For Exempt Sales of Motor Fuels, Form RC73 and is filed with the retailer's supplier. It replaces the current Nebraska Diesel Fuel Retailer's Exemption Report, Form TC91R, which only allows the claiming of credit for diesel transactions.

### Form 73 Consolidated Liability

Now that the Form 73 consolidates the reporting of motor fuel taxes, compressed fuel taxes, aircraft fuels taxes, and PRF fees, it also provides a consolidated liability amount for these programs in addition to individual program liabilities.

### Requested Action

If you are the software developer for your company, you must ensure that your January 2005 motor fuel tax filings are formatted and transmitted in accordance with the 2005 EDI Implementation Guide.

If you file your Nebraska motor fuel tax returns with software provided by a commercial vendor, you should confirm with them that your January 2005 motor fuel tax filings will be formatted and transmitted in accordance with the 2005 EDI Implementation Guide.

### Questions?

Contact your Account Representative directly or use our toll-free 1-800-554-FUEL.